This listing of claims will replace all prior versions, and listings, of claims in the

application:

LISTING OF CLAIMS:

Claim 1 (Currently Amended): A touch panel comprising:

a cellulose film provide provided with a hard coat layer having a pencil hardness of

2H or more;

a polarizing film;

a retardation plate;

a first transparent conductive film;

a second transparent conductive film; and

a substrate, in this order,

wherein

the first and second transparent conductive films are provided so as to face [[to]] each other,

and

the cellulose film, the hard coat layer, the polarizing film, the retardation plate and the first

transparent conductive film define a movable substrate, and

the cellulose film has a retardation value of 20 nm or less and an absorption axis of the

polarizing film is placed so as to make an angle of 20° or higher but lower than 70° to a slow

axis of the cellulose film and the retardation plate.

Claim 2 (Original): The touch panel according to claim 1, wherein the retardation

plate is a $\lambda/4$ retardation plate.

Claim 3 (Canceled)

Claim 4 (Original): The touch panel according to claim 2, wherein the λ 4 retardation plate comprises at least two optically anisotropic layers and at least one of the optically anisotropic layers comprises a liquid crystal compound.

Claim 5 (Original): The touch panel according to claim 1, wherein the movable substrate has a thickness of from 80 to 300 μm .

Claim 6 (Original): The touch panel according to claim 1, which further comprises an antireflective layer comprising two or more layers having different refractive indexes provided on the hard coat layer, wherein the hard coat layer and the antireflective layer are layers comprising a hardened product of a hardening resin which hardens upon irradiation with an active energy beam.

Claim 7 (Currently Amended): The touch panel according to claim 1, wherein the hard coat layer and the antireflective layer are layers comprising comprises a hardened product of a hardening resin comprising metal oxide particles, wherein the hardening resin which hardens upon irradiation with an active energy beam and metal oxide particles.

Claim 8 (Currently Amended): The touch panel according to claim 1, wherein a side of at least one of the cellulose film and the retardation plate is saponified, the side facing [[to]] the polarizing film.

Claim 9 (Currently Amended): A process for producing the touch panel according to

claim 1, comprising a step of in-line bonding a cellulose film, a polarizing film, and [[an]] a

retardation plate.

Claim 10 (Currently Amended): A device display unit comprising a display unit and

the touch panel according to claim 1.

Claim 11 (Canceled)